

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

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Advanced Health Strategies, Inc., Guy W.  
Anderson, and Theresa A. Anderson,

Petitioners,

v.

No. 14-mc-51 (JNE/FLN)  
ORDER

United States,

Respondent.

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In the course of investigating the federal income tax liabilities of Petitioners Advanced Health Strategies, Inc., Guy W. Anderson, and Theresa A. Anderson, an agent of the United States Internal Revenue Service issued three third-party summonses under the authority provided by 26 U.S.C. § 7602. The Petitioners subsequently commenced this proceeding by filing a petition to quash those summonses in accordance with 26 U.S.C. § 7609(b). ECF No. 1. The United States responded with a motion to summarily deny the petition. ECF No. 8.

The United States Magistrate Judge heard argument and issued a Report and Recommendation recommending that the Petitioners' petition be denied, that the United States' motion be granted, and that this matter be dismissed with prejudice. ECF No. 18. No objections to the Report and Recommendation were filed.

The Court, having conducted a de novo review of the record, now adopts the Report and Recommendation.

Based on the files, records, and proceedings herein, and for the reasons discussed above,  
IT IS ORDERED THAT:

1. Petitioners' Petition to Quash Third Party Summons [ECF No. 1] is DENIED.
2. Respondent's Motion to Summarily Deny Petition to Quash IRS Summonses [ECF No. 8] is GRANTED.
3. This proceeding is DISMISSED WITH PREJUDICE.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: January 13, 2015

s/Joan N. Ericksen  
JOAN N. ERICKSEN  
United States District Judge